FEDERAL COMMUNICATIONS COMMISSION Washington, D. C. 20554 JUL 1 4 2003

OFFICE OF MANAGING DIRECTOR

Maurice Cohen, President Northeast Radio, Inc. 243 Central Street Lowell, MA 01852

Re: Request for Waiver of FY 2002 Regulatory Fee and Late Payment Penalty
Fee Control No.: 00000RROG-03-054

Bill No.: 0318000285

Dear Mr. Cohen:

This letter is in response to your request for waiver and refund of the \$1,595 regulatory fee for Fiscal Year (FY) 2002 and your request for a waiver of the late payment penalty, both filed on behalf of Northeast Radio, Inc., licensee of AM station WCAP.

In your request for refund of the regulatory fee, you recite that WCAP had an operating loss of \$26,230 in 2001. In support, you attach a Statement of Operations and Accumulated Deficit for 2000 and 2001. You indicate that although the statement for FY 2000 shows Operating Income of \$45,895, you had to write off \$61,292 in your 2001 Tax Return. Additionally, you state that you do not draw a salary or expense money. You subsequently provided a more detailed report from your accountant of your Operating and Accumulated Deficit and General and Administrative Expenses to further document your gross and net operating loss for 2001.

In establishing a regulatory fee program, the Commission recognized that in certain instances payment of a regulatory fee may impose an undue financial hardship upon a licensee. The Commission therefore decided to grant waivers or reductions of its regulatory fees in those instances where a "petitioner presents a compelling case of financial hardship." See Implementation of Section 9 of the Communications Act, 9 FCC Rcd 5333, 5346 (1994); recon. granted, 10 FCC Rcd 12759 (1995). The Commission further held that regulatees can establish financial need by submitting:

[I]nformation such as a balance sheet and profit and loss statement (audited, if available), a cash flow projection . . . (with an explanation of how calculated), a list of their officers and their individual compensation, together with a list of their highest paid employees, other than officers, and the amount of their compensation, or similar information.

10 FCC Rcd at 12761-62.

In determining whether a licensee has sufficient revenues to pay its regulatory fees, the Commission relies upon a licensee's cash flow, as opposed to the entity's profits. Thus, although deductions for amortization and depreciation, which do not affect cash flow, and payments to principals, reduce gross income for tax purposes, those deductions also represent money which is considered to be available to pay the regulatory fee.

Our review of Northeast Radio, Inc.'s Statement of Operations and Accumulated Deficit, after subtracting depreciation expenses from your operating loss, shows a net operating loss of \$440.00. While it is a small loss, it did not result from any compensation or reimbursement for expenses to you personally and it demonstrates sufficient cash flow difficulties to establish hardship. Therefore, your request for a waiver and refund of the \$1,595 regulatory fee for FY 2002 is granted. Further, given that your FY 2002 regulatory fee is being waived, we shall also waive the late payment penalty resulting from the late arrival of your payment check. A check, made payable to the maker of the original check, and drawn in the amount of \$1,595, will be sent to you at the earliest practicable time. Bill No. 0318000285 will therefore be cancelled.

If you have any questions concerning this refund, please contact the Revenue and Receivable Operations Group at (202) 418-1995.

Sincerely.

Mark A. Reger

Chief Financial Officer

00000 RR96-03-054



5000 WATTS
DAY AND NIGHT

November 8, 2002

Office of Managing Director Federal Communications Commission 445 12th Street, S. W. Rome 1-A625 Washington, D.C. 20554 Attn: Regulatory Fee Penalty Waiver

Dear Managing Director:

I am requesting the waiver of the late penalty fee imposed on my regulatory fee payment mailed Saturday 9/21/02 and due Wednesday 9/25/02.

In my calls to the FCC office, I was informed their records show 9/26/02 as the arrival date of my regulatory fee payment.

The penalty notice to me was postmarked Friday 9/1 and delivered here Monday 9/4. We have no mail deliveries Saturday or Sunday.

I have never had a penalty notice or fee imposed for late payment to the FCC before.

In one of my calls to the FCC office this week it was suggested that I check the stamp date on the back of the check. The check arrived today (11/8) from the bank, however, it was not of any help as it was stamped 10/11/02.

Thank you very much for your consideration in this matter.

Sincerely,

Maurice Cohen

President



AR012-A 2/10/2003 14:45:21

RAMIS ACCOUNTS RECEIVABLE - (c) DSG, Inc. RECEIPTS DETAIL REPORT SORTED BY TRANSACTION DATE, CD No., FEE CONTROL No.

PAGE 1 2/10/2003 14:45:21

CD No.	CD DATE	FEE CONTROL	No.	FRN	PAYER NAME	TRANSACTION DATE	RECEIPT AMOUNT
		010914883534		0003784774	Northeast Radio Inc.	9/13/01	\$1,470.00
Seq: PTC: Applicant	1 cll sig	n: WCAP HEAST RADIO	FCC Code	1: 980KHZ 1 Applied Amt:	FCC Code 2: 1450.00	Tin Humber: {	
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		02101088351	6003)	0003784774	Northeast Radio Inc.	9/26/02	\$1,595.00
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						Total:	\$3,115.00

FEDERAL COMMUNICATIONS COMMISSION ROUTING AND TRANSMITTAL SLIP

DATE: February	IVABLES OPERATIONS GROUP 20, 2003 NAM, Accountant		
TO: (Name, Office Sy Building, Agency 1. Marjorie Bertm	y/Post)	Initials	Date
- Action - Approval - As Requested - Circulate - Comment - Coordination	File For Clearance For Correction For Your Information Investigate Justify	Per Co	

REMARKS

Ref: Northeast Radio, Inc.

Copy of original filing at Mellon Bank

caused

An error was made by the debtor/applicant in the payment type code on the FCC remittance advice form 159. This error cased the regulatory fee payment filing to be sent to Washington From Pittsburgh & manually processed.

The filing was postmarked in Middlesex, MA on 9-23-2002 and received by Mellon on 9-26-2002. Mellon sent the filing to Washington & it was returned to Pittsburgh on 10-8-2002

Call to discuss as needed

SIGNATURE

TEL No.: 202/418-2992

FAX No.: 202/418-2843

DATE

Room No 1-A840

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FEDERAL COMMUNICATIONS.COMMISSION MELLON APPLICATION RETURN FORM

Date: 10/8/02

Data Preparation Center Mellon Bank Room 153-2718 Pittsburgh, PA 1559-001

Re: WAP | Nuthbas + lade v, Two
The enclosed application(s) can be processed as filed. Please refer to the following instructions:

Use original date stamped, and stamp all receipt copies with the same date.

Restamp application(s) and all other documents processing.

[] Application was sent to the wrong location, and is being forwarded for processing

Process application(s) in Lockbox 38835

[] Process filing using Payment Type Code _______

Process as overpayment.

Please contact the Accounts Processing Group at (202) 418-1975, if you have any

Sincerely

Accounts Processing Group

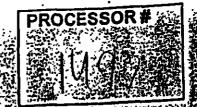
Enclosure

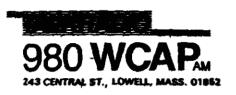
questions.

Check #HOIL

UNPROCESSABLE REG. FEE FILING

 NO PAYER FRN
 NO APPLICANT FRN
 DIFFERENT PAYER / APPLICANT NAMES, SAME FRN
 NO SIGNATURE
 NO 159
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 NO CHECK
 MULTI CHECKS, ONE FILING
 UNACCEPTABLE CHECK .
 INCORRECT PTC
 ODD PAYMENT (Does not balance)
 PRIOR YEAR'S PTCS - FORM 159
 BILL FORMS
 OTHER









Federal Communications Commission Regulatory Fees P.O. Box 358835 Pittsburgh, PA 15251-5835

SEP 267000

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TALKRADIO WCAP 980

Page 1

5000 Watts Day & Night

Fax Transmittal Sheet

To Fax Number:	202-418-28	343	D	ate:	2/10/03
Number of Pages	(including	cover sheet):4			
To: Mr. Tom Put	nam				
From: Maurice Co	hen, WCAP	(Northeast Radio,	Inc.) Lowel	l, MA	01852
Re: Regulatory Fe	e Penalty W	Waiver (Bill #021)	108835)		
Special Instruction	n s:				

Dear Mr. Putnam:

As you suggested I am faxing the front and back of my check for the Regulatory Fee Payment. I also checked the mailing address and it was mailed correctly to P.O. Box 358835, Pittsburgh, PA 15251-5835.

I would like to emphasize that I did call the FCC upon receipt of the penalty notice and was told that that my payment was stamped as arriving 9/26/02. I personally delivered the payment letter to the Post Office on Saturday 9/21/02. Hopefully you may located the envelope, with the postmark, attesting that it was mailed with adequate time to arrive by 9/25/02.

In reviewing my letter dated 11/8/02 (copy attached) I noticed I had inadvertently typed the wrong month in the third paragraph. The dates should have read 11/1 and 11/4, as corrected in the attached copy. I was attempting to demonstrate that is normally takes only a few days for the regular mail to travel that distance.

WCAP has been operating in a deficit position for many years due to market conditions here. It would be an imposition to have to pay a penalty.

Please let me know if there is anything else I can do. I appreciate your consideration in this matter.

problems with this fax, please call (978) 454-0404

Northeast Radio, Inc. 243 Central Street Lowell, MA 01852 Fax Number: (978) 458-9124 (978) 454-0404





5000 WATTS

November 8, 2002

Office of Managing Director Federal Communications Commission 445 12th Street, S. W. Rome 1-A625 Washington, D.C. 20554 Attn: Regulatory Fee Penalty Waiver

Dear Managing Director:

I am requesting the waiver of the late penalty fee imposed on my regulatory fee payment mailed Saturday 9/21/02 and due Wednesday 9/25/02.

In my calls to the FCC office, I was informed their records show 9/26/02 as the arrival date of my requilatory fee payment.

The penalty notice to me was postmarked Friday 9/1 and delivered here Monday 9/4. We have no mail deliveries Saturday or Sunday.

I have never had a penalty notice or fee imposed for late payment to the FCC before.

In one of my calls to the FCC office this week it was suggested that I check the stamp date on the back of the check. The check arrived today (11/8) from the bank, however, it was not of any help as it was stamped 10/11/02.

Thank you very much for your consideration in this matter.

Sincerely,

Maurice Cohen

President

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Page 4

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PCC > CORES

PCC Site Mao

CORES - Search Public Information

Return to CORES Home

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To visit another PCC site, follow the links below:

- PCC Auctions
- FCC Broadband Licensing System
- **FCC Electronic Tariff Filing System**
- FCC Emergency Alert System
 FCC Experimental Licensing Branch Electronic Filing Site
- PCC International Bureau Application Filing and Reporting System
- FCC Media Bureau Consolidated Database System
- PCC Telecommunications Certification Bodies Electronic Filing Sate PCC Universal Licensing System
- Other PCC Electronic Filing & Public Access Systems

Contigues Service
Propugatly Asked Questions Forms Requiring an FRA Privacy Statement BX: Home-Pass
CORES Help Line: \$77.480:1281 (Mon. Pri. Samu-Spin. ET)
COKES has a dedicated staff of customer service representatives standing by to above your questions or customer
CORES has a neorgated start of Customar at vice of programmer and programmer at the control of t
You can email to at <u>CORES@fectane</u>



5000 WATTS
DAY AND NIGHT
September 20, 2002

Office Of The Managing Director Federal Communications Commission 445 12th Street, S.W., Room 1-A625 Washington, D.C. 20554 Attn: Regulatory Fee Waiver/Reduction Request

Dear Sir or Madam:

Under separate cover I have submitted my regulatory fee payment check in the amount of \$1595.00 FY 2002.

I respectfully request a refund of the above fee as WCAP had an operating loss of \$26,230 FY 2001.

Enclosed is a copy of our "Statement of Operations and Accumulated Defecit" FY 2000 and 2001. Although the above statement FY 2000 shows Operating Income of \$45,895 we had to write off \$61,292 in our 2001 Tax Return.

WCAP has continued to serve the community in the public interest the same as in all prior years. This is more important now as WCAP is the only commercial radio station serving this community. The other radio station licensed to Lowell (WLLH) was sold, their studio moved out of town and programming converted to 100% ethnic.

We employ local news reporters in addition to offering AP News and Network News. We render the services of a local meteorologist with the latest weather reports. Every fall we conduct a direct mail campaign to the Greater Lowell Area and all nearby cities offering free storm cancellation announcements to schools, colleges, factories, businesses, organizations etc. Free interviews/debates for practically all candidates for public office (includes state and local candidates). Daily interviews, Monday thru Saterday, with anyone that may wish to disseminate information of the terest to the general public. Conduct charity drives. Only personally do not draw a salary or expense money, do Got Take vacation time and work at the station 10 to 12 hours per day.

Thank gon for your consideration.

RECEIVED FEB 1 9 200

Sincerely,

Maurice Cohen

President

AREA CODE 978

Northeast Radio, Inc. - 243 Central Street - Lowell, Massachusetts 01852

(508) 454-0404

FEDERAL COMMUNICATIONS COMMISSION ROUTING AND TRANSMITTAL SLIP

	REVENUE & RECEIVABLES OPERATIONS GROUP DATE: May 15, 2003 FROM: TOM PUTNAM, Accountant		l
TO :	(Name, Office Symbol, Room number) Building, Agency/Post) Marjorie Bertman	ials (•
2.			•
3.			
4.			•
	Action File Approval For Clearance As Requested For Correction Circulate For Your Information Comment Investigate Coordination Justify	Per Co	and Return conversation re Reply a ture

REMARKS

Northeast Radio, Inc.

WCAP details of Operating Expenses & General & Admin Expenses for 12/31/2000 & 12/31/2001

Per our discussion 4/2/03

SIGNATURE

TEL No.: 202/418-2992

FAX No.: 202/418-2843

DATE Room No 1-A840

Portals II

TALKRADIS WCAP

5000 Watts Day & Night

Fax Transmittal Sheet

To Fax Number: 202-418-2843 DATE 5/14/03
Number of Pages (including cover sheet):
To: Tom Putnam
From: Maurice Cohen
Re: Requested Information
Special Instructions:
Attached are the following:
(1) General and Administrative Expenses 2001
3) Operating Expenses 2001

If problems with this fax, please call (978) 454-0404

Northeast Radio, Inc. 243 Central Street Lowell, MA 01852 (978) 454-0404 Fax Number: (978) 458-9124

IFMIS ACCOUNTS RECEIVABLE - (c) DSG, Inc. OPEN BILL DOCUMENTS

CUST NO. DOCUMENT NO. 0003784774 0318000285

BILL AMT: INT DUE: \$398.75 \$0.00 TRAN TYPE: FINE RELEASE DATE:
BILL CYCLE: REFERRAL CODE:
BILL DESC: Assess penalty for late regulatory fee

BILL PAID: PEN DUE: RELEASE DATE: REFERRAL CODE: \$0.00 \$0.00 10/11/02 BILL BAL DUE: ADMIN DUE: DUE DATÉ:

\$398.75 \$0.00 11/10/02 00001054

\$398.75

TOTAL I TRANS

SEQ:

ITEM AMT: PRODUCT: CODE VLTN: IDENTIFIER:

\$398.75 0299

| TTEM PAID: | \$0.00 | TTEM BAL DUE: | DOC STATUS: | DOC STATUS: | BUR FILE NO: | 0210108835 | BUREAU NAME: | 09/25/02 | CONTACT NO: | ORG: 9500 | PROJ: 065 | BOC: | 0199 | TYPE:

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CONTACT NAME: BFY: 2002 PUND: REG9

PROG: 90

ORG: 9500

0003784 TOTAL FOR CUSTOMER NO.

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